

केंद्र पुरस्कृत योजनांचे निधी वितरण व  
विनियोग व्यवस्थापन (PFMS) याबाबत  
सुधारित सूचना

**महाराष्ट्र शासन**

**वित्त विभाग**

शासन परिपत्रक क्र.संकीर्ण-२०२१/प्र.क्र.३५/कोषा प्रशा-४

दालन क्र.३३७, मादाम कामा मार्ग, हुतात्मा राजगुरु चौक,

मंत्रालय, मुंबई-३२

दिनांक-१ जुलै, २०२१.

**संदर्भ :-** भारत सरकार यांच्या वित्त मंत्रालयाचे कार्यालयीन ज्ञापन F.No.1(13)/PFMS/FCD/2020,  
दिनांक २३/०३/२०२१

**परिपत्रक**

केंद्र पुरस्कृत योजनांच्या निधीचे परिणामकारक व्यवस्थापन करण्याच्या तसेच निधी विनियोगाच्या प्रक्रियेत अधिक परिणामकारकता आणण्याच्या दृष्टीने केंद्र शासनाने उपरोक्त संदर्भांकीत पत्रान्वये दि.०१/०७/२०२१ पासून सुधारित कार्यपद्धतीचा अवलंब करण्याचे निर्देश दिलेले आहेत. केंद्र शासनाच्या संदर्भाधीन कार्यालयीन ज्ञापनाची प्रत यासोबत विभागांना उपलब्ध करून देण्यात येत आहे.

२. सुधारित कार्यपद्धतीनुसार प्रत्येक केंद्र पुरस्कृत योजनेच्या अंमलबजावणीसाठी संबंधित प्रशासकीय विभागाने एका Single Nodal Agency (SNA) ची नेमणूक करून त्या योजनेसाठी प्राधिकृत बँकेमध्ये स्वतंत्र Single Nodal Bank Account उघडावे. त्यासोबतच योजनेच्या समन्वयाच्या दृष्टीने किमान उपसचिव दर्जाच्या अधिकाऱ्याची Nodal Officer म्हणून नियुक्ती करण्यात यावी. निधी वितरणाच्या सुधारित कार्यपद्धतीची अंमलबजावणी माहे जुलै, २०२१ पासून करावयाची असल्याने केंद्र पुरस्कृत योजनांची अंमलबजावणी करणाऱ्या सर्व संबंधित प्रशासकीय विभागांनी Single Nodal Agency आणि Nodal Officer यांच्या नियुक्तीचे आदेश दिनांक ०५ जुलै, २०२१ पर्यंत निर्गमित करावेत व त्याची एक प्रत वित्त विभाग आणि नियोजन विभागास उपलब्ध करून द्यावी.

३. निधी वितरणाच्या सुधारित कार्यपद्धती अंतर्गत नमूद केलेल्या कार्यात्मक आवश्यकता विचारात घेता, प्रस्तुत कार्यपद्धती राबविण्यासाठी निवडण्यात येणाऱ्या बँकेची माहिती तंत्रज्ञान प्रणाली सक्षम असणे अत्यंत आवश्यक आहे. त्यामुळे बँक निवडताना विभागांनी संबंधित बँक माहिती तंत्रज्ञान पाठबळ पुरवू शकते किंवा कसे, याबाबत विशेष खात्री करावी. सद्यःस्थितीत स्टेट बँक ऑफ इंडिया या राष्ट्रीयकृत बँकेकडे अशी सक्षम माहिती तंत्रज्ञान प्रणाली उपलब्ध असल्याने सदर बँकेची अथवा सक्षम माहिती तंत्रज्ञान प्रणाली असणाऱ्या अन्य राष्ट्रीयकृत बँकेची निवड करावी.



४. जर काही विभागांनी खाजगी बँकांकडे केंद्र पुरस्कृत योजनांच्या निधी वितरणाचे कामकाज यापूर्वीच सोपविले असेल तर असे कामकाज आता सक्षम माहिती तंत्रज्ञान प्रणाली असणाऱ्या स्टेट बँक ऑफ इंडिया किंवा अन्य राष्ट्रीयकृत बँकेकडे सोपविण्यात यावे.

५. सर्व विभागांनी Single Nodal Agency अधिकाऱ्यांची नांवे वित्त विभाग आणि नियोजन विभागास तात्काळ उपलब्ध करून द्यावीत. तसेच केंद्र पुरस्कृत योजनांच्या बाबतीत PFMS अंतर्गत कामकाजाचे संनियंत्रण व समन्वयन करण्याकरिता नियोजन विभागानेदेखील किमान उपसचिव दर्जाच्या नोडल अधिकारी यांची नेमणूक करून वित्त विभागास कळवावे. सदर अधिकाऱ्यांचे प्रशिक्षण लवकरच आयोजित करण्यात येईल.

६. केंद्र शासन पुरस्कृत योजनांच्या निधी वितरणाची सुधारित कार्यपद्धतीची अंमलबजावणी करण्याची सामुहीक जबाबदारी खालील प्रमाणे राहिल.

अ.क्र.	विभाग / कार्यासन	जबाबदारी
१	वित्त विभाग, साधन संपत्ती कक्ष	केंद्र शासन पुरस्कृत योजनांचा निधी केंद्र शासनाकडून राज्य शासनास उपलब्ध करून घेणे.
२	वित्त विभाग, अर्थसंकल्प कक्ष	केंद्र पुरस्कृत योजनांकरिता Single Nodal Agency व बँक खाते इत्यादी कार्यवाही पूर्ण झाल्यानंतर केंद्र व राज्य शासनाचा हिस्सा निधी वितरित करणे, केंद्र व राज्य योजनांचे PFMS प्रणालीवर मॅपिंग करणे.
३	वित्त विभाग, कोषा-प्रशा-४ / ५	बँक खाते उघडण्यास मान्यता देणे, PFMS च्या माहितीचे आदान प्रदान SPMU या केंद्र शासनाच्या कार्यालयासोबत करणे.
४	नियोजन विभाग	केंद्र पुरस्कृत योजनांच्या परिणामकारक अंमलबजावणीच्या दृष्टीने आवश्यक ती माहिती केंद्र शासनास उपलब्ध करून देणे. केंद्र शासनाच्या बैठका / व्हिडीओ कॉन्फरन्स यांना उपस्थित राहून योजनाची प्रगती व निधी विनियोग याबाबत माहिती देणे, केंद्र शासनास आवश्यकतेनुसार योग्य ती माहिती पुरविणे.
५	केंद्र शासनाचे State Project Management Unit (SPMU) PFMS	केंद्र पुरस्कृत योजनांच्या अंमलबजावणीकरिता सर्व घटकांना आवश्यक मार्गदर्शन व तांत्रिक सहाय्य देणे. खर्चाचा ताळमेळ घेऊन, तो केंद्र व राज्य शासनास सादर करणे, केंद्र शासनाच्या बैठका / व्हिडीओ कॉन्फरन्स यांच्या अनुषंगाने माहिती नियोजन विभागास उपलब्ध करून देणे.



त्याअनुषंगाने सोबत जोडपत्र “अ” मध्ये नमूद केल्याप्रमाणे सर्व संबंधित विभागांनी यथाशीघ्र कार्यवाही करण्याची दक्षता घ्यावी.

७. सदर शासन परिपत्रक महाराष्ट्र शासनाच्या [www.maharashtra.gov.in](http://www.maharashtra.gov.in) या संकेतस्थळावर उपलब्ध करण्यात आले असून त्याचा संकेतांक २०२१०७०११४५९३७१६०५ असा आहे. हे परिपत्रक डिजीटल स्वाक्षरीने साक्षांकित करून काढण्यात येत आहे.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने.

( इंद्रजित गोरे )  
उपसचिव, वित्त विभाग.

प्रत-

१. अपर मुख्य सचिव/प्रधान सचिव/सचिव, सर्व मंत्रालयीन विभाग, मंत्रालय, मुंबई
२. सहसचिव (अर्थसंकल्प), वित्त विभाग, मंत्रालय, मुंबई
३. उप सचिव (साधन संपत्ती), वित्त विभाग, मंत्रालय, मुंबई
४. उप सचिव (का-१४१४), नियोजन विभाग, मंत्रालय, मुंबई
५. संचालक, लेखा व कोषागारे संचालनालय, मुंबई
६. स्टेट नोडल ऑफीसर SPMU, महाराष्ट्र स्टेट, ४ था मजला, एव्हरेस्ट हाऊस, मरीन ड्राईव्ह, मुंबई-०२
७. निवड नस्ती/कोषा प्रशा-४



जोडपत्र “अ”

केंद्र पुरस्कृत योजनांचे निधी वितरण व विनियोग व्यवस्थापन याबाबत सुधारित सूचना

अ.क्र.	भारत सरकार यांच्या वित्त मंत्रालयाचे कार्यालयीन जापन F.No.1(13)/PFMS/FCD/2020, दिनांक २३/०३/२०२१ मधील परिच्छेद निहाय सूचना	सूचनांची अंमलबजावणी करणारे विभाग/कार्यासन व कालावधी
१.	Every State Government will designate a Single Nodal Agency (SNA) for implementing each CSS. The SNA will open a Single Nodal Account for each CSS at the State level in a Scheduled Commercial Bank authorized to conduct government business by the State Government.	संबंधित प्रशासकीय विभाग दि.५ जुलै, २०२१ पर्यंत
२.	In case of Umbrella schemes which have multiple sub-schemes, if needed, the State Governments may designate separate SNAs for sub-schemes of the Umbrella Scheme with separate Single Nodal Accounts.	संबंधित प्रशासकीय विभाग दि.५ जुलै, २०२१ पर्यंत
३.	Implementing Agencies (IAs) down the ladder should use the SNA's account with clearly defined drawing limits set for that account. However, depending on operational requirements, zero-balance subsidiary accounts for each scheme may also be opened for the IAs either in the same branch of the selected bank or in different branches.	संबंधित प्रशासकीय विभाग दि.१२ जुलै, २०२१ पर्यंत
४.	All zero balance subsidiary accounts will have allocated drawing limits to be decided by the SNA concerned from time to time and will draw on real time basis from the Single Nodal Account of the scheme as and when payments are to be made to beneficiaries, vendors etc. The available drawing limit will get reduced by the extent of utilization.	संबंधित प्रशासकीय विभाग दि.१२ जुलै, २०२१ पर्यंत
५.	For seamless management of funds, the main account and all zero balance subsidiary accounts should preferably be maintained with the same bank. However, State Government may choose different banks for opening Single Nodal Accounts of different CSS.	संबंधित प्रशासकीय विभाग दि.१२ जुलै, २०२१ पर्यंत
६.	Only banks having a robust IT Systems and extensive branch network should be chosen for opening the Single Nodal Account of each CSS. The bank chosen should have the facility to open the required number of subsidiary zero balance accounts and a robust MIS for handling accounting and reconciliation at each level. The bank should also provide a user friendly dashboard to officers at various levels to monitor utilization of funds by IAs.	संबंधित प्रशासकीय विभाग आणि नियोजन विभाग दि.१५ जुलै, २०२१ पर्यंत
७.	The bank's software system should be able to monitor the drawing limits of the IAs who should be able to draw funds on real time basis from the SNA's account as and when payments are to be made. The selected bank should ensure proper training and capacity building of branch managers and other staff for smooth operation of these accounts.	संबंधित प्रशासकीय विभाग
८.	The Ministries/Departments will release the central share for each CSS to the State Government's Account held in the Reserve Bank of India (RBI) for further release to the SNA's Account.	वित्त विभाग (साधन संपत्ती कक्ष)
९.	Funds will be released to the States strictly on the basis of balance funds of the CSS (Central and State share) available in the State treasury and bank account of the SNA as per PFMS or scheme-specific portals fully integrated with PFMS in consonance with rule 232(V) of the General Financial Rules, 2017	वित्त विभाग (अर्थसंकल्प कक्ष)



१०.	The SNAs shall ensure that the interest earned from the funds released should be mandatorily remitted to the respective Consolidated Funds on pro-rata basis in terms of Rule 230 (8) of GFR, 2017. Interest earned should be clearly and separately depicted in PFMS, scheme-specific portals integrated with PFMS and in MIS provided by the banks.	संबंधित प्रशासकीय विभाग
११.	Except in case of schemes/sub-schemes having no State share, States will maintain separate budget lines for Central and State Share under each CSS in their Detailed Demand for Grants (DDG), and make necessary provision of the State share in the State's budget. While releasing funds to SNA, State's Integrated Financial Management Information System (IFMIS) should provide these budget heads and the same should be captured in PFMS through treasury integration.	वित्त विभाग (अर्थसंकल्प कक्ष)
१२.	In the beginning of a financial year, the Ministries/Departments will release not more than 25% of the amount earmarked for a State for a CSS for the financial year. Additional central share (not more than 25% at a time) will be released upon transfer of the stipulated State share to the Single Nodal Account and utilization of at least 75% of the funds released earlier (both Central and State share) and compliance of the conditions of previous sanction. However, this provision will not be applicable in case of schemes where a different quantum of release has been approved by the Cabinet.	वित्त विभाग (अर्थसंकल्प कक्ष)
१३.	After opening of Single Nodal Account of the scheme and before opening zero balance subsidiary account of IAs or assigning them drawing rights from SNA's account, the IAs at all levels shall return all unspent amounts lying in their accounts to the Single Nodal Account of the SNA. It will be the responsibility of the State government concerned to ensure that the entire unspent amount is returned by all the IAs to the Single Nodal Account of the SNA concerned. For this, the State Governments will work out the modalities and the timelines and will work out Central and state share in the amount so available with IAS. SNAs will keep a record of unspent balance lying in the account of IAs and the amount refunded by IAs.	अंमलबजावणी करणारी यंत्रणा, संबंधित प्रशासकीय विभाग आणि वित्त विभाग (अर्थसंकल्प कक्ष)
१४.	Refund of balance amount by IAs and the amount available in the SNA's account should be taken into account by the Program Division of the Ministry/Department while releasing funds under the scheme. Concerned SNAs shall keep a record of the unspent amount lying in the account of IAs be deposited in the Single Nodal Account while assigning drawing rights to IAs.	संबंधित प्रशासकीय विभाग
१५.	Ministries Departments will ensure that releases under all CSS are made strictly as per the actual requirement on the ground, without resulting in any material float with the implementing agencies at any level.	संबंधित प्रशासकीय विभाग
१६.	The State Government will transfer the Central share received in its account in the RBI to the concerned SNA's account within a period of 21 days of its receipt. The Central share shall not be diverted to the Personal Deposit (PD) account or any other account by the State Government. Corresponding State share should be released as early as possible and not later than 40 days of release of the Central share. The funds will be maintained by the SNA in the Single Nodal Account of each CSS. State Governments/SNAs/IAs shall not transfer scheme related funds to any other bank account, except for actual payments under the Scheme.	वित्त विभाग (अर्थसंकल्प कक्ष), नियोजन विभाग आणि संबंधित प्रशासकीय विभाग



१७.	State Governments will register the SNAs and all IAs on PFMS and use the unique PFMS ID assigned to the SNA and IAs for all payments to them. Bank accounts of the SNAs, IAs, vendors and other organizations receiving funds will also be mapped in PFMS.	संबंधित प्रशासकीय विभाग
१८.	Payments will be made from the zero balance subsidiary accounts up to the drawing limit assigned to such accounts from time to time. Transactions in each Subsidiary Account will be settled with the Single Nodal Account daily through the core banking solution (CBS) on the basis of payments made during the day.	अंमलबजावणी करणारी यंत्रणा आणि संबंधित प्रशासकीय विभाग
१९.	SNAs and IAs will mandatorily use the EAT module of PFMS or integrate their systems with the PFMS to ensure that information on PFMS is updated by each IA at least once every day.	अंमलबजावणी करणारी यंत्रणा आणि संबंधित प्रशासकीय विभाग
२०.	SNAs will keep all the funds received in the Single Nodal Account only and shall not divert the same to Fixed Deposits/Flexi-Account/Multi-Option Deposit Account/Corporate Liquid Term Deposit (CLTD) Account etc.	संबंधित प्रशासकीय विभाग
२१.	The State IFMIS should be able to capture scheme component-wise expenditure along with PFMS Scheme Code and Unique Code of the Agencies incurring the expenditure. State Governments will ensure daily uploading/sharing of data by the State IFMIS / Treasury applications on PFMS. PFMS will act as a facilitator for payment, tracking and monitoring of fund flow,	वित्त विभाग (अर्थसंकल्प कक्ष), नियोजन विभाग आणि संबंधित प्रशासकीय विभाग
२२.	Release of funds by the Ministries/Departments to States towards the end of the financial year should be avoided to prevent accumulation of unspent balances with States. Ministries/Departments will arrange to complete the release well in time so that States have ample time to seek supplementary appropriations from their respective legislatures, if required, and account for all the releases in the same financial year.	वित्त विभाग (अर्थसंकल्प कक्ष), नियोजन विभाग आणि संबंधित प्रशासकीय विभाग
२३.	In case of CSS having no State share and where as per the scheme guidelines, funds are released by the Central Ministry/Department directly to the districts / blocks / Gram Panchayats / Implementing agencies, the requirement of notifying a single Nodal Agency and opening of a Single Nodal Account at the State level may be waived by the Secretary of the Central Ministry/Department concerned in consultation with the Financial Adviser.	संबंधित प्रशासकीय विभाग
२४.	UTS without legislature work directly in PFMS. Therefore, there is no need for them to open a Single Nodal Account. They will ensure that the funds are released to the vendors' beneficiaries "just in time". In case funds are to be released to any agency as per scheme guidelines, provision of Rule 230 (vi:) of GRF 2017 will be strictly followed to avoid parking of funds, with agencies.	लागू नाही.
२५.	Ministries/Departments shall undertake monthly review of the release of funds (both the Central and State Share) from the State treasury to the SNA, utilization of funds by SNAs and IAs and outputs/outcomes vis-à-vis the targets for each CSS. This issues with the approval of Secretary (Expenditure) and shall supersede all earlier guidelines on this subject.	नियोजन विभाग आणि SPMU, PFMS

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**F. No. 1(13)PFMS/FCD/2020**  
**Government of India**  
**Ministry of Finance**  
**Department of Expenditure**  
**PFMS Division**

Block No.11, 5<sup>th</sup> Floor,  
CGO Complex, Lodhi Road,  
New Delhi, dated 23.03.2021

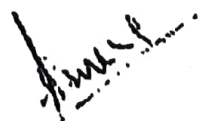
**OFFICE MEMORANDUM**

**Subject: Procedure for release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released**

The General Financial Rule 232(v) prescribes the release of funds to the State Governments and monitoring utilization of funds through PFMS. For better monitoring of availability and utilization of funds released to the States under the Centrally Sponsored Schemes (CSS) and to reduce float, the Department of Expenditure vide letter of even number dated 16.12.2020 had shared a draft modified procedure for release of funds under CSS with all the State governments and Ministries/Departments of the Government of India to seek their comments. The comments received from the State governments and Ministries/Departments of the Government of India were considered and the procedure has been suitably modified.

With a view to have more effective cash management and bring more efficiency in the public expenditure management, it has been decided that the following procedure will be followed by all the State Governments and Ministries/Departments of the Government of India regarding release and monitoring utilization of funds under CSS with effect from **1<sup>st</sup> July, 2021**:

1. Every State Government will designate a Single Nodal Agency (SNA) for implementing each CSS. The SNA will open a Single Nodal Account for each CSS at the State level in a Scheduled Commercial Bank authorized to conduct government business by the State Government.
2. In case of Umbrella schemes which have multiple sub-schemes, if needed, the State Governments may designate separate SNAs for sub-schemes of the Umbrella Scheme with separate Single Nodal Accounts.
3. Implementing Agencies (IAs) down the ladder should use the SNA's account with clearly defined drawing limits set for that account. However, depending on operational requirements, zero-balance subsidiary accounts for each scheme may also be opened for the IAs either in the same branch of the selected bank or in different branches.
4. All zero balance subsidiary accounts will have allocated drawing limits to be decided by the SNA concerned from time to time and will draw on real time basis from the Single Nodal Account of the scheme as and when payments are to be made to beneficiaries, vendors etc. The available drawing limit will get reduced by the extent of utilization.





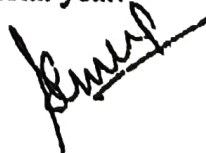
5. For seamless management of funds, the main account and all zero balance subsidiary accounts should preferably be maintained with the same bank. However, State Government may choose different banks for opening Single Nodal Accounts of different CSS.
6. Only banks having a robust IT Systems and extensive branch network should be chosen for opening the Single Nodal Account of each CSS. The bank chosen should have the facility to open the required number of subsidiary zero balance accounts and a robust MIS for handling accounting and reconciliation at each level. The bank should also provide a user friendly dashboard to officers at various levels to monitor utilization of funds by IAs.
7. The bank's software system should be able to monitor the drawing limits of the IAs who should be able to draw funds on real time basis from the SNA's account as and when payments are to be made. The selected bank should ensure proper training and capacity building of branch managers and other staff for smooth operation of these accounts.
8. The Ministries/Departments will release the central share for each CSS to the State Government's Account held in the Reserve Bank of India (RBI) for further release to the SNA's Account.
9. Funds will be released to the States strictly on the basis of balance funds of the CSS (Central and State share) available in the State treasury and bank account of the SNA as per PFMS or scheme-specific portals fully integrated with PFMS in consonance with rule 232(V) of the General Financial Rules, 2017.
10. The SNAs shall ensure that the interest earned from the funds released should be mandatorily remitted to the respective Consolidated Funds on pro-rata basis in terms of Rule 230(8) of GFR, 2017. Interest earned should be clearly and separately depicted in PFMS, scheme-specific portals integrated with PFMS and in MIS provided by the banks.
11. Except in case of schemes/sub-schemes having no State share, States will maintain separate budget lines for Central and State Share under each CSS in their Detailed Demand for Grants (DDG), and make necessary provision of the State share in the State's budget. While releasing funds to SNA, State's Integrated Financial Management Information System (IFMIS) should provide these budget heads and the same should be captured in PFMS through treasury integration.
12. In the beginning of a financial year, the Ministries/Departments will release not more than 25% of the amount earmarked for a State for a CSS for the financial year. Additional central share (not more than 25% at a time) will be released upon transfer of the stipulated State share to the Single Nodal Account and utilization of at least 75% of the funds released earlier (both Central and State share) and compliance of the conditions of previous sanction. However, this provision will not be applicable in case of schemes where a different quantum of release has been approved by the Cabinet.
13. After opening of Single Nodal Account of the scheme and before opening zero balance subsidiary account of IAs or assigning them drawing rights from SNA's account, the IAs at all levels shall return all unspent amounts lying in their accounts to the Single Nodal Account of the SNA. It will be the responsibility of the State government concerned to ensure that the entire unspent amount is returned by all the IAs to the Single Nodal Account of the SNA concerned. For this, the State Governments will work out the modalities and the timelines and will work out Central and state share in the amount so available with IAs.





SNA's will keep a record of unspent balance lying in the account of IAs and the amount refunded by IAs.

14. Refund of balance amount by IAs and the amount available in the SNA's account should be taken into account by the Program Division of the Ministry/Department while releasing funds under the scheme. Concerned SNA's shall keep a record of the unspent amount lying in the account of IAs to be deposited in the Single Nodal Account while assigning drawing rights to IAs.
15. Ministries/ Departments will ensure that releases under all CSS are made strictly as per the actual requirement on the ground, without resulting in any material float with the implementing agencies at any level.
16. The State Government will transfer the Central share received in its account in the RBI to the concerned SNA's account within a period of 21 days of its receipt. The Central share shall not be diverted to the Personal Deposit (PD) account or any other account by the State Government. Corresponding State share should be released as early as possible and not later than 40 days of release of the Central share. The funds will be maintained by the SNA in the Single Nodal Account of each CSS. State Governments/SNA's/IAs shall not transfer scheme-related funds to any other bank account, except for actual payments under the Scheme.
17. State Governments will register the SNA's and all IAs on PFMS and use the unique PFMS ID assigned to the SNA and IAs for all payments to them. Bank accounts of the SNA's, IAs, vendors and other organizations receiving funds will also be mapped in PFMS.
18. Payments will be made from the zero balance subsidiary accounts up to the drawing limit assigned to such accounts from time to time. Transactions in each Subsidiary Account will be settled with the Single Nodal Account daily through the core banking solution (CBS) on the basis of payments made during the day.
19. SNA's and IAs will mandatorily use the EAT module of PFMS or integrate their systems with the PFMS to ensure that information on PFMS is updated by each IA at least once every day.
20. SNA's will keep all the funds received in the Single Nodal Account only and shall not divert the same to Fixed Deposits/Flexi-Account/Multi-Option Deposit Account/Corporate Liquid Term Deposit (CLTD) Account etc.
21. The State IFMIS should be able to capture scheme component-wise expenditure along with PFMS Scheme Code and Unique Code of the Agencies incurring the expenditure. State Governments will ensure daily uploading/sharing of data by the State IFMIS/Treasury applications on PFMS. PFMS will act as a facilitator for payment, tracking and monitoring of fund flow.
22. Release of funds by the Ministries/Departments to States towards the end of the financial year should be avoided to prevent accumulation of unspent balances with States. Ministries/Departments will arrange to complete the release well in time so that States have ample time to seek supplementary appropriations from their respective legislatures, if required, and account for all the releases in the same financial year.



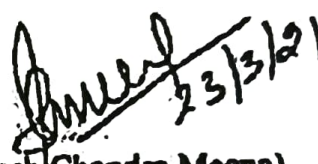


23. In case of CSS having no State share and where as per the scheme guidelines, funds are released by the Central Ministry/Department directly to the districts/blocks/Gram Panchayats/Implementing agencies, the requirement of notifying a single Nodal Agency and opening of a Single Nodal Account at the State level may be waived by the Secretary of the Central Ministry/Department concerned in consultation with the Financial Adviser.

24. UTs without legislature work directly in PFMS. Therefore, there is no need for them to open a Single Nodal Account. They will ensure that the funds are released to the vendors/beneficiaries 'just in time'. In case funds are to be released to any agency as per scheme guidelines, provision of Rule 230 (vi) of GRF 2017 will be strictly followed to avoid parking of funds, with agencies.

25. Ministries/Departments shall undertake monthly review of the release of funds (both the Central and State Share) from the State treasury to the SNA, utilization of funds by SNAs and IAs and outputs/outcomes vis-à-vis the targets for each CSS.

This issues with the approval of Secretary (Expenditure) and shall supersede all earlier guidelines on this subject.

  
(Subhash Chandra Meena)  
Director (FCD)

011-24368543

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To,

1. All Secretaries to the Government of India
2. All Financial Advisors to the Government of India
3. All Pr. CCAs/CCAs of all Ministries/Departments

Copy to:

1. PSO to Secretary (Expenditure)
2. PPS to CGA
3. Sr.PPS to Addl. Secretary (Expenditure)
4. PSO to Addl. Secretary (Pers)
5. Sr. PPS to JS (PFC-II)
6. Sr. PPS to JS(PF-S)